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May 1, 2024

The Honorable Ronnie Abrams  
United States District Judge  
Thurgood Marshall United States Courthouse  
40 Foley Square, Courtroom 1506  
New York, NY 10007

**Re: *United States v. Abraham, et al.*, 20-cr-411 (RA)**

Dear Judge Abrams:

We represent Amazon.com, Inc. and Amazon.com Services LLC (“Amazon.com Services” together, “Amazon”), and submit this victim impact statement on Amazon’s behalf in connection with the May 31, 2024 sentencing of Defendants Yoel Abraham, Heshl Abraham, Zishe Abraham, and Shmuel Abraham in the above-referenced case.

We write to identify for the Court the substantial losses that were caused by Defendants’ criminal conduct, and to highlight Defendants’ scheme to defraud Amazon out of millions of dollars by manipulating Amazon’s vendor purchase ordering systems. Amazon appreciates the opportunity to provide its perspective to the Court as it considers the factors in 18 U.S.C. § 3553(a) in imposing its sentence, including without limitation the need to provide restitution to compensate Amazon for the actual losses it incurred as a result of Defendants’ criminal conduct.

Defendants’ motivation for their illegal scheme was simple: to defraud Amazon out of millions of dollars. Defendants are former Amazon vendors who sold products to Amazon that Amazon intended to resell to its millions of everyday customers throughout the United States in the Amazon.com store (“Amazon Store”).<sup>1</sup> Instead of fulfilling orders for goods that Amazon ordered, Defendants instead chose to knowingly and repeatedly exploit Amazon’s systems to trick Amazon into paying for products that it did not order, in massive quantities that it did not request, and at vastly inflated prices that it would not have paid absent Defendants’ fraud. Amazon has specifically and conservatively identified that it has suffered **at least \$17.9 million in losses directly as a result of Defendants’ fraud scheme**, the substantial majority of which

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<sup>1</sup> Amazon.com Services owns and operates the Amazon Store. The Amazon Store allows customers to purchase a large range of products, some of which are sold directly by Amazon.com Services, while others are offered for sale by Amazon’s third-party selling partners. For many of the products that Amazon.com Services sells directly to customers in the Amazon Store, it buys those products from third-party vendors who have opened an account in its vendor management system, Vendor Central, through which Amazon.com Services issues purchase orders to vendors.

May 1, 2024  
Page 2

were a result of Amazon paying significantly more than the value of what it received from Defendants due to their product substitution fraud scheme outlined below. Amazon has additionally suffered numerous difficult-to-quantify losses related to the fraudulent conduct that Defendants have pled guilty to, such as the personnel hours to find and root-out the fraud and amend the affected systems, plus the costs of storage and eventual destruction of the now-worthless products that Defendants sold to Amazon, as well as losses associated with Defendants' sale of counterfeit products to Amazon and in-house legal fees.

**Defendants' Scheme Generally.** The facts of Defendants' fraud scheme are beyond dispute. As part of their guilty pleas, each Defendant admitted to defrauding Amazon by manipulating purchase orders to deceive Amazon into paying for goods that it did not order.<sup>2</sup> Defendants opened six different Amazon vendor accounts as part of their scheme, opening new accounts after Amazon shut any one of them down for violating its policies.<sup>3</sup> Masquerading as ordinary vendors, Defendants began by identifying listings that they believed would be ripe for exploitation, normally items only sold by third-party sellers<sup>4</sup> in the Amazon Store with low retail traffic. They would then make an offer to sell Amazon the product as a vendor, knowing that Amazon's automated purchase ordering systems<sup>5</sup> would be more likely to issue purchase orders to vendors for products that only had third-party offers in the Amazon Store. Due to the low traffic of these listings, Amazon's purchase-order system would then issue a purchase order for a small number of units of the item, generally somewhere between 1 and 100 units. Defendants accepted those purchase orders through Vendor Central, confirming that Defendants would ship only the small number of units Amazon requested.

After accepting a purchase order, Defendants perpetrated their fraud using two related methods, each discussed in more detail below. At the start of their fraud, Defendants would ship substantially more units of the product listed in the purchase orders than what Amazon requested, contrary to Amazon's vendor agreements with Defendants. Because Amazon's systems at the time issued payment based on the number of units Amazon received, the Defendants would

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<sup>2</sup> See October 10, 2023 plea hearing transcript for Zishe Abraham at 19:4-20:19 (Dkt. 150); October 26, 2023 plea hearing transcript for Yoel Abraham at 24:5-28:17 (Dkt. 152); October 26, 2023 plea hearing transcript for Heshl Abraham at 19:20-17; and October 26, 2023 plea hearing transcript for Shmuel Abraham at 19:19-20:12.

<sup>3</sup> Yoel Abraham was responsible for the vendor accounts with codes YSASE and BDC7A; Heshl Abraham was responsible for the vendor accounts with codes CUEBM and CUEBK; Zishe Abraham was responsible for the vendor accounts with code ZLIOF; and Shmuel Abraham was responsible for the vendor accounts with codes RCZCA and TQR5R. Amazon asserts that the restitution ordered in this case should be imposed jointly and severally, as each Defendant has pled to the charge of conspiracy.

<sup>4</sup> Third-party sellers are sellers who are independent from Amazon and who offer a variety of products for sale in Amazon's stores. Sellers can choose to have their products fulfilled by Amazon, a process where Amazon handles storage of a seller's products in its warehouses and delivers the products to the customer, or sellers can choose to handle the fulfillment process themselves.

<sup>5</sup> Amazon's vendor ordering system relies on automated systems and software programs, and is described in more detail in Amazon's Opposition to Defendants' Motion to Compel and Cross-Motion to Quash Non-Party Subpoena filed in this case. Dkt. 120.

May 1, 2024  
Page 3

receive payment for the entire quantity they shipped to Amazon. This type of fraud is called “overage” fraud. But Defendants’ scheme involved far more than just shipping Amazon excess quantities of goods. Defendants’ second type of fraud combined overage fraud with manipulation of Amazon’s purchasing system to trick Amazon into paying for items that were different from what Amazon actually ordered at vastly inflated prices. This type of fraud is called “substitution” fraud.

**Defendants’ Substitution Fraud.** Defendants sought to exponentially increase the amount of money they could wring out of Amazon by manipulating aspects of the product detail pages<sup>6</sup> of items for sale in the Amazon Store. Amazon allows vendors and third-party sellers to submit changes to product information to ensure that Amazon’s listings accurately describe the products offered for sale. However, Defendants took advantage of this capability to defraud Amazon. After accepting a purchase order, Defendants would change the item name, images, and/or other information on a product’s detail page from a higher-cost, multi-unit per pack item, to a lower-cost, single unit item, such as a toothbrush. Defendants then shipped to Amazon thousands of the lower cost item, even though the purchase order that Defendants accepted only called for a few units of the original higher-priced/multi-unit item. Defendants then invoiced Amazon for each unit at the original higher cost item’s price, which Amazon paid (until it caught onto the complex fraud). Due to Defendants’ fraud, when Amazon received the goods and checked the product listing page information for the item, it would appear that Defendants had shipped to Amazon the goods it had requested, making their crime that much more difficult to uncover.

An example of Defendants’ substitution fraud involved Amazon issuing Defendant Yoel Abraham’s vendor account a purchase order for up to three units of a 12-pack of Lysol disinfectant spray with a purchase order price of \$94.03 per unit. Defendant Yoel Abraham accepted this purchase order for one unit, changed the product detail page information for that ASIN to a single unit toothbrush worth at most \$1, and then shipped 6,992 individual toothbrushes to Amazon at the cost of \$94.03 per unit. Defendants invoiced and received from Amazon \$657,457.76, when what Amazon had received from Defendants was at most worth only \$7,000.

In another example of Defendants’ substitution fraud, Defendant Yoel Abraham accepted a purchase order from Amazon for 48 units of Irish Spring bath soap where each unit was a multi-pack containing 54 total bars of soap, with a cost of \$54.14 per unit. Defendants changed the ASIN to a single bar package per unit, left the price at \$54.14 per unit, and shipped Amazon

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<sup>6</sup> Every item available for sale in the Amazon Store has a product detail page providing information about the product, including an “ASIN.” ASIN is an abbreviation of “Amazon Standard Identification Number,” which is a unique series of ten alphanumeric characters that is assigned to each product listed for sale in Amazon’s stores for identification purposes. The product detail page for each ASIN contains details such as the type of product, dimensions of the product, whether assembly is required, etc., and critically for the Defendants’ scheme, the quantity of goods that are contained within a package of a single order for that product (1-pack, 3-pack etc.).

May 1, 2024  
Page 4

18,182 bars of soap. Defendants invoiced and received from Amazon \$984,373.48, when each bar was worth only about \$1.13, amounting to a net loss for Amazon of \$963,865.70.

Amazon's records show that Defendants' product substitution fraud affected at least 48 purchase orders, each in excess of \$50,000,<sup>7</sup> which resulted in Amazon paying Defendants \$15,134,306.01 for products that it never ordered and never wanted, and despite the fact that the products Defendants sent to Amazon were worth only \$842,301.34, or approximately 5% of the value of what they claimed to be sending (**a loss of \$14,292,004.67**).<sup>8</sup> The largest examples of Defendants' substitution fraud scheme are shown on **Exhibit A**, attached to this letter.

**Defendants' Overage Scheme.** Amazon has identified additional losses caused by Defendants' overage-only fraud, where Defendants shipped substantially more units of the product listed in the purchase orders than what Amazon had requested, but did not otherwise alter the product listing as was done in connection with their substitution fraud.

Amazon's records show that Defendants' product overage fraud affected at least 46 purchase orders, each in excess of \$5,000, which resulted in Amazon paying Defendants **\$2,946,749.32** for quantities of products it never ordered. The largest examples of Defendants' overage-only fraud scheme are shown on **Exhibit B**, attached hereto.<sup>9</sup>

Apart from the simple loss of Amazon paying for items it did not want or order, Amazon's losses due to Defendants' overage fraud include harms that are difficult to quantify. For example, for purchase orders effected by overage fraud, the price Amazon paid per unit is much higher than Amazon would have paid if it had actually ordered these items in bulk. Defendants' overage fraud also caused substantial harm to Amazon by disrupting the logistics at its warehouses. When deciding what to buy, Amazon's purchase ordering systems take into account, among other things, the expected demand for a product and Amazon's warehouse capacity. When Amazon received large numbers of products it did not actually order, Amazon (i) incurred substantial receiving and processing costs at its fulfillment centers, (ii) had to move that

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<sup>7</sup> Given the vast scope of Defendants' scheme encompassing more than 7,000 purchase orders, Amazon is unable, without a painstaking individual review of each and every order as it has done with the 48 purchase orders shown in Exhibit A, to determine which of the purchase orders Defendants fraudulently manipulated by substituting one product for another or by changing the number of items per unit, and which purchase orders involved only manipulating the quantity of units of the product that Amazon ordered. Thus, Exhibit A's calculated loss of \$14.2 million is a highly conservative estimate of Amazon's total loss due to the substitution fraud.

<sup>8</sup> Although Amazon stopped paying Defendants at a certain point once the fraud perpetrated by each vendor account was discovered, Amazon has confirmed through a review of its business records that it did in fact pay Defendants for each of the 48 purchase orders listed in Exhibit A.

<sup>9</sup> It is Amazon's understanding that based on his plea, Defendant Yoel Abraham disputes whether the "overage"-only manipulation of Amazon's purchase orders constitutes fraud. Even assuming this issue is in dispute, Amazon notes that its losses from Defendants' substitution fraud alone, separate and apart from any overage fraud, is massive and amounts to a multi-million-dollar loss, as described in this victim impact statement.

May 1, 2024

Page 5

product throughout its many warehouses, and (iii) needed to store that product before it could be sold.

**The Extent of Defendants' Scheme.** The full extent of Defendants' fraud is reflected in the difference between what Amazon actually ordered from Defendants, and what Defendants supplied to Amazon, as shown in the chart below. Amazon sought to purchase a total of 255,721 units from Defendants for a total price of \$6,344,841.87. However, due to both the overage and substitution frauds, Defendants shipped to Amazon 1,412,344 units and sought payment from Amazon in the amount of \$43,989,191.84, of which Amazon paid \$21,929,415.06 before Amazon discovered the scheme and ceased payments. As evidenced by the examples of the substitution fraud discussed above and shown in Exhibit A, the value of what Amazon actually received from Defendants is vastly lower than what Amazon paid Defendants. Amazon's core losses from Defendants' substitution and overage frauds as shown in Exhibits A and B amount to a total of \$17,238,753.99.

Defendant	Vendor Codes	Number of POs	Units Amazon Actually Ordered	Cost of Products Amazon Ordered	Units Amazon Actually Received	Amount for which Defendant Sought Payment	Amazon's Total Payment to Defendant
Yoel Abraham	YSASE BDC7A	1003	100,835	\$2,800,747.92	692,269	\$24,974,216.89	\$9,005,315.26
Heshl Abraham	CUEBM CUEBK	805	12,771	\$503,711.00	60,223	\$2,968,636.36	\$2,894,541.19
Zishe Abraham	ZLIOF	1188	57,276	\$1,667,908.71	113,514	\$5,286,371.28	\$4,218,953.01
Shmuel Abraham	RCZCA TQR5R	4333	84,839	\$1,372,474.24	546,338	\$10,759,967.31	\$5,810,605.60
<b>TOTAL</b>		7,329	255,721	\$6,344,841.87	1,412,344	\$43,989,191.84	\$21,929,415.06

**Amazon's Other Losses Caused by Defendants' Scheme.** Defendants' fraud harmed Amazon in a myriad of other ways, causing losses to Amazon that are harder to quantify. After Amazon learned of Defendants' fraud and suspected their criminal activity, Amazon quarantined<sup>10</sup> all products traceable to them across many different warehouses throughout the United States, resulting in lost sales on that inventory plus substantial ongoing storage costs and person-hours for investigation. Amazon had their outside counsel issue cease and desist letters to Defendants, demanding that Defendants take back the products that they fraudulently tricked Amazon into receiving and paying for. Defendants, however, never responded to Amazon's demands. Once Amazon referred Defendants to federal law enforcement in November 2018, Amazon was instructed to retain Defendants' inventory as evidence, and as a result, Amazon implemented a quarantine of products it believed to have been sold by Defendants. While the

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<sup>10</sup> Amazon's inventory quarantine is a procedure where items within its fulfillment centers are locked down virtually within Amazon's systems to prevent any further sale or movement of these items.

May 1, 2024  
Page 6

exact amount of Defendants' products Amazon has had in quarantine over time is difficult to establish due to the nature of Defendants' manipulation of Amazon product listings, Amazon still has in its warehouses over 200,000 units of products that Defendants sold to Amazon, and thus it has incurred storage costs for these items for over the last five years.

Amazon will further incur the costs of destruction of these products once this case is completed. These products are not sellable, because the age of the products have now surpassed their sell-by dates, and/or because Defendants' fraud has rendered Amazon unable to confirm that the products are as Defendants described without a cost-prohibitive manual review of every item. Amazon cannot even liquidate these products to recoup some of its loss, as liquidation buyers require accurate descriptions for each pallet of items that are purchased.

The fact that Defendants supplied Amazon with counterfeit products underscores the need for Amazon to destroy Defendants' remaining products in its inventory, even if the Court does not otherwise take the Defendants' counterfeit sales into account for the purpose of sentencing. In 2016, Amazon blocked two third-party selling accounts that were linked to Defendants Yoel and Shmuel Abraham because they were suspected of selling counterfeit products and submitted invoices to Amazon that Amazon determined to be fabricated.

In 2017, Defendant Yoel Abraham sold to Amazon through his vendor account approximately 9,000 units of Anastasia beauty products for \$279,781. Amazon received a large number of customer complaints that these Anastasia products were counterfeit. In response to Amazon's inquiry, Defendant Yoel Abraham supplied to Amazon Anastasia invoices purporting to show the purchase of those products from Ulta Beauty.<sup>11</sup> After concluding the invoices were fabricated and the products were counterfeit, Amazon quarantined the remaining Anastasia products from Defendant Yoel Abraham's vendor account at this time.

Around the same time, Defendant Yoel Abraham also sold to Amazon 41,000 units of replacement Gillette razor blades for \$1,317,669. Amazon received a substantial number of customer complaints that these razor blades were counterfeit, and Procter & Gamble reported to Amazon that its test purchase of one of these razors was indeed counterfeit. As a result, Amazon destroyed approximately 21,000 units of suspected counterfeit Gillette razor blades that Amazon valued at approximately **\$628,000**, and refunded approximately **\$48,000** to approximately 1,400 customers who purchased the counterfeit Gillette products. Amazon blocked Defendant Yoel Abraham's vendor account to protect itself and its customers from this conduct.

In addition to damages incurred from storing Defendants' vast amounts of unsellable inventory, Amazon also incurred substantial, but impossible to calculate, personnel costs in responding to Defendants' fraud and protecting itself from their illegal scheme. Amazon cares deeply about the integrity of its store and devotes extraordinary resources to protecting its customers, third-party selling partners, and itself from persons like Defendants who seek to use

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<sup>11</sup> Ulta Beauty is a cosmetics retailer with stores across the United States.



May 1, 2024  
Page 7

the Amazon Store for fraud and abuse. In 2022 alone, Amazon invested over \$1.2 billion and employed more than 15,000 people in connection with these protection efforts.

After Amazon discovered indicia of Defendants' fraud, it initiated an investigation that lasted several months, involving teams of investigators, retail managers, accountants, finance managers, loss prevention employees, and legal personnel. Amazon worked diligently to uncover the full scope of Defendants' nefarious conduct, and to take the necessary actions to stop their ongoing conduct. Amazon personnel have continued to dedicate time to support the government's investigation of Defendants, both pre- and post-indictment, by providing information and documents to the government at its request.

Defendants' victimization of Amazon did not stop with their indictment. Amazon incurred further losses due to the personnel who had to devote substantial time and resources to respond to Defendants' third-party subpoena in this case. Without merit, Defendants sought to compel Amazon's highly sensitive source code for its vendor purchase ordering system, preposterously arguing that the code would somehow show that Amazon knew that Defendants were stealing from it, so there could have been no fraud. *See* Dkt. 98; Dkt. 120. Defendants' attempts to blame Amazon as the victim demonstrate the need for an appropriate custodial sentence and restitution.

Amazon has incurred and paid outside counsel fees to Davis Wright Tremaine LLP in excess of **\$66,500** in 2023 alone, relating to responding to Defendants' subpoena and supporting the government's investigation.<sup>12</sup> This amount will substantially increase should the Court require a hearing on the issue of restitution.

Defendants' sheer callousness and avarice are evident from their scheme. The \$17.9 million loss amount that Amazon estimates it suffered as a direct result of Defendants' fraud is a conservative calculation that, as noted above, only includes those losses that Amazon has been able to readily calculate. Specifically, it consists of (1) \$14,292,004.67, which is how much Amazon overpaid Defendants for goods they delivered due to their substitution fraud *for only the 48 purchase orders identified in Exhibit A*; (2) \$2,946,749.32, which is how much Amazon overpaid Defendants for goods they delivered due to their overage fraud *for only the 46 purchase orders identified in Exhibit B*; (3) \$676,000 in losses due to the confirmed counterfeit Gillette razor blades that Defendants sold Amazon; and (4) \$66,500 in outside counsel legal fees. Accordingly, Amazon urges the Court to impose a term of imprisonment consistent with the intended and actual harm to Amazon as described in this memo, and order Defendants to pay Amazon, jointly and severally, restitution in the amount of at least \$17,981,253.99.

We thank the Court for its consideration of this information.

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<sup>12</sup> This amount does not include fees associated with the civil demand letters Amazon's counsel sent to Defendants or any other legal work associated with any civil claims.

May 1, 2024  
Page 8

Very truly yours,

A handwritten signature in blue ink, appearing to read "Scott", followed by a long, horizontal, slightly wavy line.

Scott Commerson

A handwritten signature in black ink, appearing to read "Adam Sgro", followed by a small, stylized mark.

Adam Sgro



May 1, 2024  
Page 9

### **EXHIBIT A**

#### Defendants' Substitution Fraud, Purchase Orders with Largest Losses

No.	Vendor Code	Original Item	Manipulated Item	Original Item Cost Per Unit	PO Quantity	PO Confirm Date	Quantity Received	Received Item Value Per Unit <sup>13</sup>	Amount Amazon Paid Defendants	Amazon's Loss <sup>14</sup>
1	BDC7A	Dove Beauty Bar, Dry Oil, 4 oz bars, 6 ea. (7 Pack) <sup>15</sup>	Dove Beauty Bar, Dry Oil, 4 Oz, 1 Count	\$101.11	48	8/20/2018	10330	\$1.38 per bar	\$1,044,466.30	\$1,019,598.05
2	BDC7A	Irish Spring Deodorant Bath Bar Soap Moisture Blast, 3.75 Oz Each 3 Bar Pack (Pack of 18) 54 Bars Total	Irish Spring Deodorant Bath Bar Soap Moisture Blast, 3.75 Oz Pack of 1 Bar	\$54.14	48	7/9/2018	18182	\$1.13 per bar	\$984,373.48	\$963,865.70
3	ZLIOF	Recip Blade 6" 14tpi Lenox (50 Pack)	Recip Blade 6" 14tpi Lenox (1 Pack)	\$90.00	48	7/9/18	10748	\$1.80 per blade	\$967,320.00	\$947,973.60
4	BDC7A	Johnson's Baby Gentle Cleansing Wipes - 672 Wipes by Johnson's Baby	Johnson's Baby Gentle Cleansing Wipes - 56 Wipes by Johnson's Baby	\$86.74	1	8/27/2018	9929	\$7.23 per pack	\$861,241.46	\$789,471.34
5	ZLIOF	Recip Blade 12" 6tpi Lenox (50 Pack)	Recip Blade 12" 6tpi Lenox (1 Pack)	\$123.84	48	7/16/18	5939	\$2.48 per blade	\$735,485.76	\$720,776.04

<sup>13</sup> "Received Item Value Per Unit" was calculated by looking at the current market price of one unit of the item received, or if the manipulation fraud involved changing a multi-unit pack to a single unit pack of the same item, dividing the price of the original item listed in "Original Item Cost Per Unit" by the number of units that were originally in a pack for that item.

<sup>14</sup> "Amazon's Loss" is calculated by multiplying the units of the product that Amazon actually received in the "Quantity Received" column by the number in the "Received Item Value Per Unit" column, and subtracting that figure from "Amount Amazon Paid Defendants."

<sup>15</sup> One unit of this product consisted of 7 packages of soap, each consisting of 6 bars each, for a total of 42 bars of soap in one unit.

May 1, 2024  
Page 10

No.	Vendor Code	Original Item	Manipulated Item	Original Item Cost Per Unit	PO Quantity	PO Confirm Date	Quantity Received	Received Item Value Per Unit <sup>13</sup>	Amount Amazon Paid Defendants	Amazon's Loss <sup>14</sup>
6	BDC7A	LYSOL Brand Disinfectant Spray, Crisp Linen Scent, Liquid, 12.5oz Aerosol, 12/Carton	Oral-B Shiny Clean Soft 35 Ergonomic Z Shaped Bristles Manual Toothbrush	\$94.03	1	8/27/2018	6992	\$1.00 per brush	\$657,457.76	\$650,465.76
7	RCZCA	Hispano Soap Square 2PK, Case of 50	Hispano Soap Square 2PK	\$169.99	1	6/11/18	3770	\$3.40 per bar	\$640,862.30	\$628,045.05
8	RCZCA	Dove White Bar, 16 pk./64 oz. - Body Wash & Cleansers	Dove White Bar, single bar	\$34.04	1	6/11/18	18334	\$2.13 per bar	\$624,089.36	\$585,083.78
9	BDC7A	Dove Purely Pampering Beauty Bar, Coconut Milk with Jasmine Petals, 4oz bars, 6 ea (8 Pack)	Dove Purely Pampering Beauty Bar, Coconut Milk with Jasmine Petals, 4oz bar (1 Pack)	\$68.55	48	7/9/18	7469	\$1.43 per bar	\$511,999.95	\$501,333.28
10	BDC7A	Clean & Clear Deep Cleansing Lotion - Sensitive (200ml) - Pack of 6	Clean & Clear Deep Cleansing Lotion - Sensitive (200ml) - Pack of 1	\$81.97	1	7/16/2018	5866	\$13.66	\$480,836.02	\$400,696.68
11	BDC7A	Vaseline Petroleum Jelly Original 13 oz (Pack of 24)	Vaseline Petroleum Jelly Original 13 oz (Pack of 1)	\$111.81	3	8/20/2018	4056	\$4.66	\$453,501.36	\$434,605.47

May 1, 2024  
Page 11

No.	Vendor Code	Original Item	Manipulated Item	Original Item Cost Per Unit	PO Quantity	PO Confirm Date	Quantity Received	Received Item Value Per Unit <sup>13</sup>	Amount Amazon Paid Defendants	Amazon's Loss <sup>14</sup>
12	BDC7A	Dove Go Fresh Revive Beauty Bars, Pomegranate & Lemon Verbena, 4 oz bars, 6 ea (8 Pack)	Dove Go Fresh Revive Beauty Bars, Pomegranate & Lemon Verbena, 4 oz Pack of 1 Bar	\$55.94	48	7/16/2018	7833	\$1.17	\$438,178.02	\$429,049.31
13	RCZCA	Dove Beauty Bar Pink 4 oz, 72 Pack	Dove Beauty Bar Pink 4 oz, 1 bar	\$175.71	1	6/4/18	2428	\$2.44	\$426,623.88	\$420,698.55
14	ZLIOF	BLADE RECIP 9X3/4\6T PK5 (Pkg of 10)	BLADE RECIP 9X3/4\6T PK5 - 1 Blade	\$179.42	24	6/11/2018	2022	\$17.94	\$362,787.24	\$326,508.52
15	CUEBK	Acqua Di Parma Acqua Nobile Eau de Toilette Spray, Magnolia, 4.2 Ounce	Purifying Peel off Black Mask, Blackhead Remover Mask, Acne Face Mask, Deep Cleansing Pore Peel off Pack, 50ml	\$158.13	576	7/16/18	2791	\$9.94	\$441,340.83	\$413,598.29
16	BDC7A	Dove Go Fresh Revive Beauty Bars, Pomegranate & Lemon Verbena, 4 oz bars, 6 ea (8 Pack)	Dove Go Fresh Revive Beauty Bars, Pomegranate & Lemon Verbena, 4 oz Pack of 1 Bar	\$55.94	48	8/20/2018	5078	\$1.17	\$284,063.32	\$278,145.33
17	CUEBK	Chanel Allure Sensuelle Perfume For Women 3.4 oz Eau De Toilette Spray	Beard Shaping Tool for Perfect Lines and Symmetry	\$289.78	1	7/16/2018	928	N/A	\$268,915.84	\$260,573.12

May 1, 2024  
Page 12

No.	Vendor Code	Original Item	Manipulated Item	Original Item Cost Per Unit	PO Quantity	PO Confirm Date	Quantity Received	Received Item Value Per Unit <sup>13</sup>	Amount Amazon Paid Defendants	Amazon's Loss <sup>14</sup>
18	BDC7A	Irish Spring Deodorant Bar Soap, Icy Blast, 3.75 oz bars, 3 ea (Pack of 8)	Irish Spring Deodorant Bar Soap, Icy Blast, 3.75 oz bar, Pack of 1 bar	\$34.79	48	8/20/2018	7176	\$1.45	\$249,653.04	\$239,250.83
19	BDC7A	48 Pack Panasonic Super Heavy Duty 9V Batteries Retail Packaging	1 Pack Panasonic Super Heavy Duty 9V Batteries Retail Packaging	\$56.95	48	7/31/2018	4316	\$1.19	\$245,796.20	\$240,675.45
20	BDC7A	Dove Men + Care Body & Face Bar, Deep Clean 4 oz, 6 ea (Pack of 5)	Dove Men + Care Body & Face Bar, Deep Clean 4 oz, (Pack of 1)	\$90.28	48	9/4/2018	2513	\$3.01	\$226,873.64	\$219,311.19
21	ZLIOF	Clif Bar Builder Bar Chocolate 2.4 Oz pack of 12x12 bars	Clif Bar Builder Bar Chocolate 2.4 Oz pack of 12 bars	\$424.75	48	8/13/18	564	\$35.40	\$239,559.00	\$219,595.75
22	BDC7A	5 Hour Energy Orange Shot, 2 Fluid Ounce - 48 per case.	Oral-B Shiny Clean Soft 35 Ergonomic Z Shaped Bristles Manual Toothbrush	\$122.44	48	8/27/2018	1783	\$1.00	\$218,310.52	\$216,527.52
23	CUEBK	Acqua Di Parma Acqua Nobile Eau de Toilette Spray, Magnolia, 4.2 Ounce	Purifying Peel off Black Mask, Blackhead Remover Mask, Acne Face Mask, Deep Cleansing Pore Peel off Pack, 50ml	\$158.13	576	7/16/18	1908	\$9.94	\$301,712.04	\$282,746.52

May 1, 2024  
Page 13

No.	Vendor Code	Original Item	Manipulated Item	Original Item Cost Per Unit	PO Quantity	PO Confirm Date	Quantity Received	Received Item Value Per Unit <sup>13</sup>	Amount Amazon Paid Defendants	Amazon's Loss <sup>14</sup>
24	BDC7A	Johnsons, Johnson & Johnson, Baby Powder, Original, Regular 100 g, 3.3 oz. (pack of 12) - wholesale price -	Johnsons, Johnson & Johnson, Baby Powder, Original, Regular 100 g, 3.3 oz. (Pack of 1)	\$42.75	48	9/4/2018	4970	\$3.56	\$212,467.50	\$194,761.88
25	BDC7A	Vaseline Body Lotion Essential Healing 20.3 oz (Pack of 12)	Vaseline Body Lotion Essential Healing 20.3 oz	\$92.61	1	8/20/2018	2198	\$7.72	\$203,556.78	\$186,593.72
26	CUEBK	Carolina Herrera 212 Sexy Men Men's 1.7-ounce Eau de Toilette Spray	It Cosmetics It Cosmetics Bye Bye Under Eye Full Coverage Concealer, Medium, 0.28 fl oz.	\$218.62	1	5/22/2018	868	\$14.00	\$189,762.16	\$177,610.16
27	ZLIOF	Easy-Off Oven Cleaner 24 pack	Easy-Off Oven Cleaner 1 pack	\$149.25	48	8/6/2018	1225	\$6.22	\$182,831.25	\$175,213.28
28	BDC7A	Always Classic Maxi Sanitary Pads With Wings (9 Pads) (Pack of 12)	Always Classic Maxi Sanitary Pads with Wings (9 Pads) (Pack of 1)	\$48.4	48	9/4/2018	3582	\$4.03	\$173,368.80	\$158,921.40
29	CUEBK	HIC Harold Import Co. Stainless Steel Tea Ball 24 pack	HIC Harold Import Co. Stainless Steel Tea Ball 1 pack	\$60.38	48	7/2/2018	2363	\$2.52	\$142,677.94	\$136,733.03
30	BDC7A	Fabuloso Lavender Multi-Purpose Cleaner, 169 Fluid Ounce (Pack of 4)	Fabuloso Lavender Multi-Purpose Cleaner, 169 Fluid Ounce (Pack of 1)	\$45.03	48	8/13/2018	3279	\$11.26	\$147,653.37	\$110,740.03

May 1, 2024  
Page 14

No.	Vendor Code	Original Item	Manipulated Item	Original Item Cost Per Unit	PO Quantity	PO Confirm Date	Quantity Received	Received Item Value Per Unit <sup>13</sup>	Amount Amazon Paid Defendants	Amazon's Loss <sup>14</sup>
31	BDC7A	Jergens ORIGINAL MILD Bar Soap (45 Bars, 3.0oz Each Bar)	Jergens Original Mild Bar Soap, Pack of 1 Bar, 3.0oz	\$39.89	48	9/4/2018	3198	\$0.89	\$127,568.22	\$124,733.37
32	BDC7A	AXE Click Deodorant Body Spray (150ml) (Pack of 12)	AXE Click Deodorant Body Spray (150ml)	\$76.9	48	7/23/2018	1623	\$6.41	\$124,808.70	\$114,407.98
33	BDC7A	St. Ives Even & Bright Body Wash, Pink Lemon & Mandarin Orange 24 oz (7 Pack)	St. Ives Even & Bright Body Wash, Pink Lemon & Mandarin Orange 24 oz (1 Pack)	\$71.03	48	7/23/2018	1719	\$10.15	\$122,100.57	\$104,657.63
34	BDC7A	Nivea Bar Soap Extra Care For Dry Skin(100g Approx.) (Pack of 12)	Nivea Bar Soap Extra Care For Dry Skin(100g Approx.) (Pack of 1)	\$20.41	48	9/4/2018	5790	\$1.70	\$118,173.90	\$108,326.08
35	RCZCA	Arm & Hammer Baking Soda - 16 oz 24 pack	Arm & Hammer Baking Soda - 16 oz 1 pack	\$46.95	1	7/9/2018	2494	\$1.96	\$117,093.30	\$112,214.41
36	BDC7A	Q-tips Precision Tips Cotton Swabs 170 EA - (Pack of 5)	Q-tips Precision Tips Cotton Swabs 170 EA - (Pack of 1)	\$34.17	48	8/13/2018	3408	\$6.83	\$116,451.36	\$93,161.09
37	BDC7A	Irish Spring Body Wash, Aloe 18 oz (Pack of 8)	Irish Spring Body Wash, Aloe 18 oz	\$54.69	48	8/20/2018	2029	\$6.84	\$110,966.01	\$97,095.26

May 1, 2024  
Page 15

No.	Vendor Code	Original Item	Manipulated Item	Original Item Cost Per Unit	PO Quantity	PO Confirm Date	Quantity Received	Received Item Value Per Unit <sup>13</sup>	Amount Amazon Paid Defendants	Amazon's Loss <sup>14</sup>
38	BDC7A	PACK OF 5 - Original Listerine Antiseptic Mouthwash To Freshen Breath And Kill Germs In Mouth, 1.5 L	PACK OF 1 - Original Listerine Antiseptic Mouthwash To Freshen Breath And Kill Germs In Mouth, 1.5 L	\$73.21	1	8/27/2018	1505	\$14.64	\$110,181.05	\$88,144.84
39	BDC7A	VASELINE Petroleum Jelly Blue Seal Vitamin E – 50 MI (Pack of 12)	VASELINE Petroleum Jelly Blue Seal Vitamin E – 50 MI (Pack of 1)	\$54.10	1	9/4/2018	2008	\$4.51	\$108,632.80	\$99,580.07
40	CUEBK	Acqua Di Parma Profumo by Acqua Di Parma Eau De Parfum Spray 3.4 oz for Women - 100% Authentic	J&C G9 LED Equivalent 40W	\$344.99	1	6/18/2018	303	N/A	\$104,531.97	\$103,774.47
41	BDC7A	Irish Spring Deodorant Bath Bar Soap Moisture Blast, 3.75 Oz Each 3 Bar Pack (Pack of 18) 54 Bars Total	Irish Spring Deodorant Bath Bar Soap Moisture Blast, 3.75 Oz Pack of 1 Bar	\$54.14	48	8/20/2018	1912	\$1.00	\$103,515.68	\$101,598.72
42	BDC7A	Q-tips Precision Tips Cotton Swabs 170 EA - (Pack of 6)	Q-tips Precision Tips Cotton Swabs 170 EA - (Pack of 1)	\$33.93	48	9/4/2018	3022	\$5.66	\$102,536.46	\$85,447.05



May 1, 2024  
Page 16

No.	Vendor Code	Original Item	Manipulated Item	Original Item Cost Per Unit	PO Quantity	PO Confirm Date	Quantity Received	Received Item Value Per Unit <sup>13</sup>	Amount Amazon Paid Defendants	Amazon's Loss <sup>14</sup>
43	TQR5R	Colgate Total Whitening Gel Toothpaste 7.8 oz 4 pack	Colgate Total Whitening Gel Toothpaste 7.8 oz single pack	\$19.99	24	1/8/2018	2652	\$5.00	\$53,013.48	\$39,760.11
44	RCZCA	Lady Speed Stick Deodorant 1.4oz Powder Fresh Invisible Dry by Lady Speed Stick 6 pack	Lady Speed Stick Deodorant 1.4oz Powder Fresh Invisible Dry by Lady Speed Stick	\$66.48	1	6/25/2018	5562	\$11.08	\$369,761.76	\$308,134.80
45	RCZCA	Head & Shoulders 2 in 1 Dandruff Shampoo + Conditioner Smooth & Silky 13.5 OZ 5 pack	Head & Shoulders 2 in 1 Dandruff Shampoo + Conditioner Smooth & Silky 13.5 OZ	\$79.17	1	8/20/2018	2412	\$15.83	\$190,958.04	\$152,766.43
46	BDC7A	Colgate Extra Clean Toothbrush, #41 Full Head, Medium, 36 Count (pack of 36)	Colgate Extra Clean Toothbrush, 41 Full Head, Medium, 1 Count. (Pack of 1)	\$28.49	48	8/13/2018	4917	\$0.79	\$140,085.33	\$136,194.07
47	BDC7A	Colgate Extra Clean Toothbrush, #41 Full Head, Medium, 36 Count (pack of 36)	Colgate Extra Clean Toothbrush, 41 Full Head, Medium, 1 Count (Pack of 1)	\$28.49	48	7/9/2018	1729	\$0.79	\$49,259.21	\$47,890.90
48	RCZCA	Arm & Hammer Baking Soda - 16 oz 24 pack	Arm & Hammer Baking Soda - 16 oz	\$46.95	1	6/11/2018	999	\$1.96	\$46,903.05	\$44,948.76
	<b>TOTAL</b>								\$15,134,306.01	\$14,292,004.67

May 1, 2024  
Page 17

**EXHIBIT B**

Defendants' Overage Fraud, Purchase Orders with Largest Losses

No.	Vendor Code	Item Cost Per Unit	PO Quantity	PO Confirm Date	Quantity Received	Ordered Cost	Amount Amazon Paid Defendants	Amazon's Overpayment
1	BDC7A	\$47.30	48	6/17/2018	5715	\$2,270.40	\$270,319.50	\$268,049.10
2	TQR5R	\$44.95	1	3/26/2018	3668	\$44.95	\$164,876.60	\$164,831.65
3	BDC7A	\$36.09	48	6/10/2018	4476	\$1,732.32	\$161,538.84	\$159,806.52
4	BDC7A	\$46.49	48	5/21/2018	3260	\$2,231.52	\$151,557.40	\$149,325.88
5	BDC7A	\$19.94	48	6/3/2018	6642	\$957.12	\$132,441.48	\$131,484.36
6	BDC7A	\$27.53	48	8/5/2018	4815	\$1,321.44	\$132,556.95	\$131,235.51
7	TQR5R	\$19.99	96	4/2/2018	5693	\$1,919.04	\$113,803.07	\$111,884.03
8	RCZCA	\$18.99	1	5/7/2018	5593	\$18.99	\$106,211.07	\$106,192.08
9	RCZCA	\$39.22	1	5/28/2018	2465	\$39.22	\$96,677.30	\$96,638.08
10	TQR5R	\$25.99	48	3/19/2018	3255	\$1,247.52	\$84,597.45	\$83,349.93
11	TQR5R	\$14.99	1	3/12/2018	5025	\$14.99	\$75,324.75	\$75,309.76
12	TQR5R	\$14.99	1	2/12/2018	5003	\$14.99	\$74,994.97	\$74,979.98
13	TQR5R	\$15.53	48	1/22/2018	4614	\$745.44	\$71,655.42	\$70,909.98
14	ZLIOF	\$88.03	12	1/29/2018	803	\$1,056.36	\$70,688.09	\$69,631.73
15	TQR5R	\$9.49	1	2/5/2018	7007	\$9.49	\$66,496.43	\$66,486.94
16	TQR5R	\$13.37	1	3/12/2018	4935	\$13.37	\$65,980.95	\$65,967.58
17	ZLIOF	\$67.30	12	1/29/2018	986	\$807.60	\$66,357.80	\$65,550.20
18	TQR5R	\$14.99	1	2/5/2018	4287	\$14.99	\$64,262.13	\$64,247.14
19	YSASE	\$38.00	36	1/8/2018	1582	\$1,368.00	\$60,116.00	\$58,748.00
20	TQR5R	\$13.68	1	3/12/2018	4004	\$13.68	\$54,774.72	\$54,761.04
21	RCZCA	\$36.27	1	7/8/2018	1496	\$36.27	\$54,259.92	\$54,223.65
22	RCZCA	\$36.27	1	7/8/2018	1494	\$36.27	\$54,187.38	\$54,151.11
23	RCZCA	\$35.80	1	5/28/2018	1499	\$35.80	\$53,664.20	\$53,628.40
24	YSASE	\$42.75	12	11/13/2017	1195	\$513.00	\$51,086.25	\$50,573.25

May 1, 2024  
Page 18

No.	Vendor Code	Item Cost Per Unit	PO Quantity	PO Confirm Date	Quantity Received	Ordered Cost	Amount Amazon Paid Defendants	Amazon's Overpayment
25	RCZCA	\$27.01	1	7/8/2018	1870	\$27.01	\$50,508.70	\$50,481.69
26	RCZCA	\$27.01	1	7/8/2018	1869	\$27.01	\$50,481.69	\$50,454.68
27	CUEBM	\$74.99	23	7/12/2018	638	\$1,724.77	\$47,843.62	\$46,118.85
28	ZLIOF	\$18.50	12	2/6/2018	2335	\$222.00	\$43,197.50	\$42,975.50
29	TQR5R	\$10.99	24	1/22/2018	3551	\$263.76	\$39,025.49	\$38,761.73
30	TQR5R	\$15.99	1	3/7/2018	2417	\$15.99	\$38,647.83	\$38,631.84
31	CUEBM	\$37.99	6	2/12/2018	1019	\$227.94	\$38,711.81	\$38,483.87
32	TQR5R	\$24.55	2	2/20/2018	1556	\$49.10	\$38,199.80	\$38,150.70
33	ZLIOF	\$38.39	12	2/6/2018	996	\$460.68	\$38,236.44	\$37,775.76
34	ZLIOF	\$37.45	12	1/29/2018	1014	\$449.40	\$37,974.30	\$37,524.90
35	TQR5R	\$13.99	1	2/5/2018	2648	\$13.99	\$37,045.52	\$37,031.53
36	BDC7A	\$15.10	48	7/23/2018	2445	\$724.80	\$36,919.50	\$36,194.70
37	TQR5R	\$7.99	24	12/26/2017	4165	\$191.76	\$33,278.35	\$33,086.59
38	ZLIOF	\$33.75	12	2/6/2018	980	\$405.00	\$33,075.00	\$32,670.00
39	YSASE	\$29.40	11	12/11/2017	1000	\$323.40	\$29,400.00	\$29,076.60
40	YSASE	\$23.71	1	1/1/2018	666	\$23.71	\$15,790.86	\$15,767.15
41	CUEBM	\$39.99	10	8/20/2018	359	\$399.90	\$14,356.41	\$13,956.51
42	CUEBM	\$39.99	30	8/20/2018	378	\$1,199.70	\$15,116.22	\$13,916.52
43	YSASE	\$13.34	12	12/25/2017	1008	\$160.08	\$13,446.72	\$13,286.64
44	CUEBM	\$37.99	24	2/26/2018	220	\$911.76	\$8,357.80	\$7,446.04
45	BDC7A	\$8.79	48	9/4/2018	874	\$421.92	\$7,682.46	\$7,260.54
46	BDC7A	\$8.79	48	8/20/2018	700	\$421.92	\$6,153.00	\$5,731.08
	<b>TOTAL</b>					<b>\$25,128.37</b>	<b>\$2,971,877.69</b>	<b>\$2,946,749.32</b>